

FILED

MAY 09 2019

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

CLERK U.S. DISTRICT COURT
WEST. DIST. OF PENNSYLVANIA

UNITED STATES OF AMERICA

v.

Criminal No. 19-139

JAMES G. ALLEN, JR.

INFORMATION MEMORANDUM

AND NOW comes the United States of America, by its attorneys, Richard E. Zuckerman, Principal Deputy Assistant Attorney General, Department of Justice, Tax Division, and Melissa S. Siskind and Carl F. Brooker, IV, Trial Attorneys, and submits this Information Memorandum to the Court:

I. THE INFORMATION

A one-count Information was filed against the above-named defendant for an alleged violation of federal law:

<u>COUNT</u>	<u>OFFENSE/DATE</u>	<u>TITLE/SECTION</u>
1	Filing a False Tax Return On or about April 7, 2015	26 U.S.C. § 7206(1)

II. ELEMENTS OF THE OFFENSE

A. As to Count 1:

In order for the crime of Filing a False Tax Return, in violation of 26 U.S.C. § 7206(1), to be established, the government must prove all of the following essential elements beyond a reasonable doubt:

1. That the defendant made and subscribed and filed an income tax return;
2. That the tax return contained a written declaration that it was made under the penalties of perjury;
3. That the return was false regarding a material matter;

4. That the defendant did not believe the return was true and correct as to that material matter; and

5. That the defendant acted willfully.

Third Circuit Model Criminal Jury Instruction 6.26.7206.

III. PENALTIES

A. As to Count 1: Filing a False Tax Return (26 U.S.C. § 7206(1)):

1. A term of imprisonment of not more than three (3) years (26 U.S.C. § 7206(1));
2. A fine of not more than \$250,000 (18 U.S.C. §§ 3571(d) and (e));
3. A term of supervised release of not more than one (1) year (18 U.S.C. § 3583(b)(3));
4. All of the above.

IV. MANDATORY SPECIAL ASSESSMENT

A mandatory special assessment of \$100.00 must be imposed at Count One upon which the defendant is convicted, pursuant to 18 U.S.C. § 3013.

V. RESTITUTION

Restitution may be required in this case as to Count One, together with any authorized penalty, as part of the defendant's sentence.

VI. FORFEITURE

Not applicable in this case.

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General
Department of Justice, Tax Division

By: /s/ Melissa S. Siskind
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